

--- “Series of 1897” - 20 POUNDS - Blue - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- Recess printed on horizontal mesh wove - with 4½ mm. red controls - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

--- coarse roulette - design is 115 x 60 mm. plus ten ½ pound coupons and a 190_ stub ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 42, of June 2003

“Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

Under the new regime, the duty on all domestic or imported products was paid by the purchase and application of a single colour of stamps. Initially, black stamps were used exclusively. ... Tobacco products manufactured in Canada before June 1st 1908, but still in an excise bonding warehouse as of that date, continued to be stamped with the old green, red or black stamps. Surplus stocks of the red and green stamps were returned by local revenue officers to the central office in Ottawa”.

The catalogue lists the twenty pounds blue “Series of 1897” Coupon stamp as:

RM-370 - 20 pounds, blue, coarse roulette, CWCS, *recess printed* on horizontal mesh wove - 4½ mm. red controls, with ten ½ pound coupons and a **190_** stub



★ **RM-370** - 20 pounds, blue, coarse roulette, CWCS, control number **007462**, recess printed on horizontal mesh wove, with ten ½ lb. coupons and a **190_** stub

007006	RM-370	20 pounds, blue, coarse roulette, CWCS, on horizontal wove, with ten ½ lb. coupons and a 190_ stub
007041	RM-370	20 pounds, blue, coarse roulette, on horizontal wove
007051	RM-370	20 pounds, blue, coarse roulette, CWCS, on horizontal wove, with ten ½ lb. coupons and a 190_ stub
007140	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007165	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007197	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007200	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007206	RM-370	20 pounds, blue, coarse roulette, on horizontal wove
007217	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007232	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007233	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007241	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove

007283	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007305 ★	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007362	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007375	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007381	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007390	RM-370	20 pounds, blue, coarse roulette, on horizontal wove
007398	RM-370	20 pounds, blue, coarse roulette, CWCS, on horizontal wove, with ten ½ lb. coupons and a 190_ stub
007404	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007423	RM-370	20 pounds, blue, coarse roulette, CWC, on horizontal wove
007462 ★	RM-370	20 pounds, blue, coarse roulette, CWCS, on horizontal wove, with ten ½ lb. coupons and a 190_ stub



★RM-370 DP - 20 pounds, in brilliant blue, die proof, *without the imprint*,
on fine white proof paper mounted on light cardboard - scanned at 100% scale

File path is c:\MS - STAMPS\M_STAMPS\M_COUPON\1897\Blue\20 pounds,
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 10th 2013 - JBH